

Iowa Association of School Boards: Financial Focus - All Funds Detail

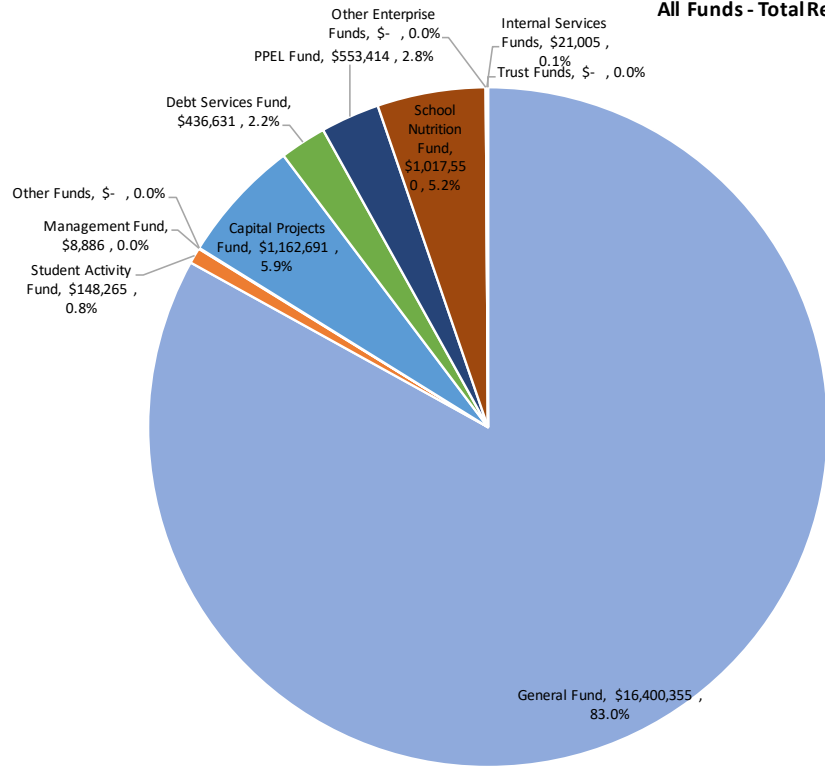
Howard-Winneshiek

FY 2021

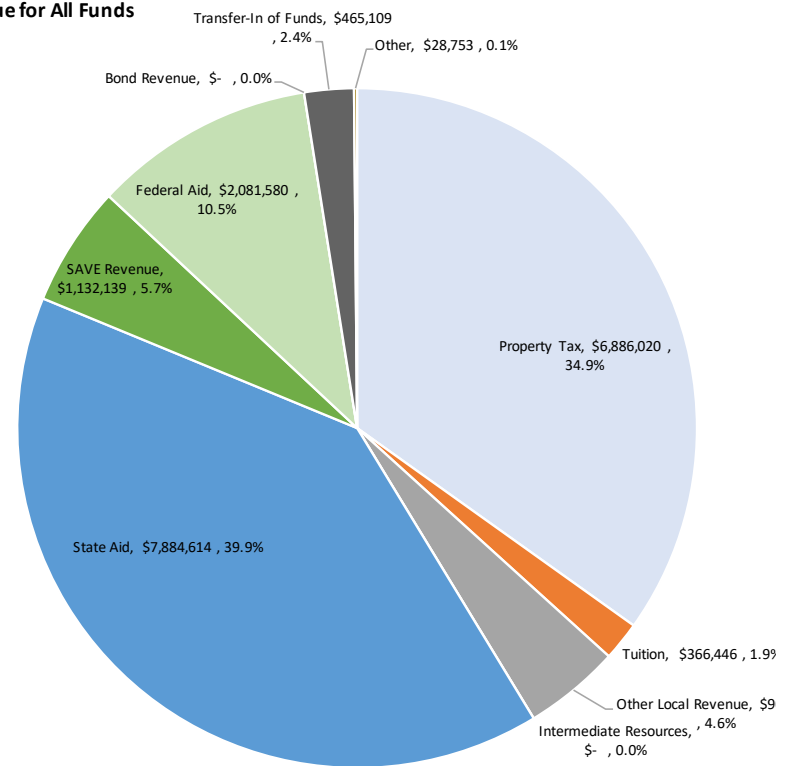
All Funds - Total Revenue by Fund

Fund	General Fund	Student Activity Fund	Management Fund	Capital Projects Fund	Debt Services Fund	PPEL Fund	School Nutrition Fund	Other Enterprise Funds	Internal Services Funds	Trust Funds	Other Funds
Revenue Amount	\$ 16,400,355	\$ 148,265	\$ 8,886	\$ 1,162,691	\$ 436,631	\$ 553,414	\$ 1,017,550	\$ -	\$ 21,005	\$ -	\$ -
% of Total Revenues	83.0%	0.8%	0.0%	5.9%	2.2%	2.8%	5.2%	0.0%	0.1%	0.0%	0.0%

All Funds - Total Revenue by Fund



Sources of Revenue for All Funds



Sources of Revenue for All Funds

Revenue Source	Property Tax	Tuition	Other Local Revenue	Intermediate Resources	State Aid	SAVE Revenue	Federal Aid	Bond Revenue	Transfer-In of Funds	Other
Revenue Amount	\$ 6,886,020	\$ 366,446	\$ 904,137	\$ -	\$ 7,884,614	\$ 1,132,139	\$ 2,081,580	\$ -	\$ 465,109	\$ 28,753
% of Total Revenues	34.9%	1.9%	4.6%	0.0%	39.9%	5.7%	10.5%	0.0%	2.4%	0.1%

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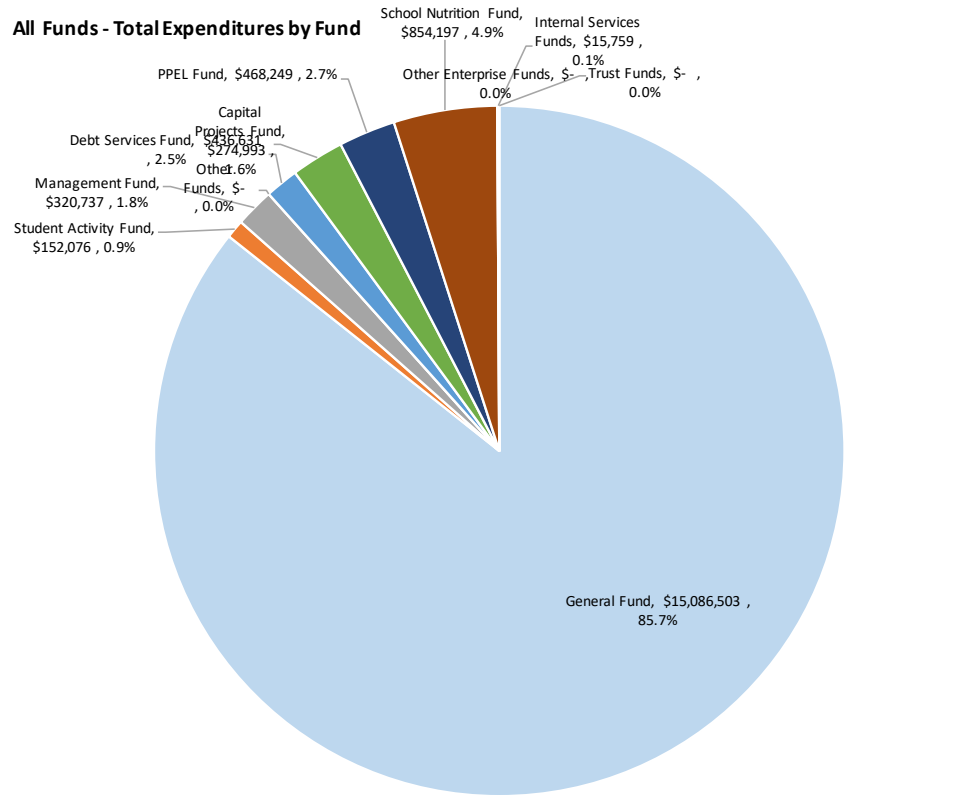
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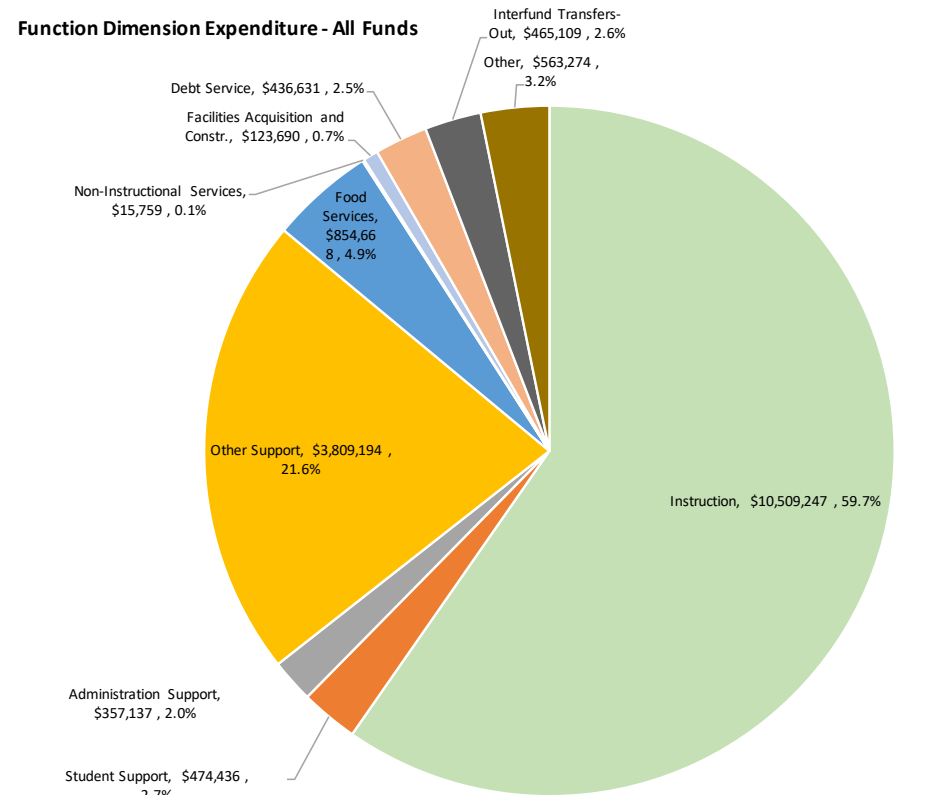
All Funds - Total Expenditures by Fund

Fund	General Fund	Student Activity Fund	Management Fund	Capital Projects Fund	Debt Services Fund	PPEL Fund	School Nutrition Fund	Other Enterprise Funds	Internal Services Funds	Trust Funds	Other Funds
Expenditure Amount	\$ 15,086,503	\$ 152,076	\$ 320,737	\$ 274,993	\$ 436,631	\$ 468,249	\$ 854,197	\$ -	\$ 15,759	\$ -	\$ -
% of Total Expenditures	85.7%	0.9%	1.8%	1.6%	2.5%	2.7%	4.9%	0.0%	0.1%	0.0%	0.0%

All Funds - Total Expenditures by Fund



Function Dimension Expenditure - All Funds



Function Dimension Expenditures for All Funds

Function Dimension	Instruction	Student Support	Administration Support	Other Support	Food Services	Non-Instructional Services	Facilities Acquisition and Constr.	Debt Service	Interfund Transfers-Out	Other
Function Dimension Expenditure Amount	\$ 10,509,247	\$ 474,436	\$ 357,137	\$ 3,809,194	\$ 854,668	\$ 15,759	\$ 123,690	\$ 436,631	\$ 465,109	\$ 563,274
% of Total Function Dimension Expenditures	59.7%	2.7%	2.0%	21.6%	4.9%	0.1%	0.7%	2.5%	2.6%	3.2%

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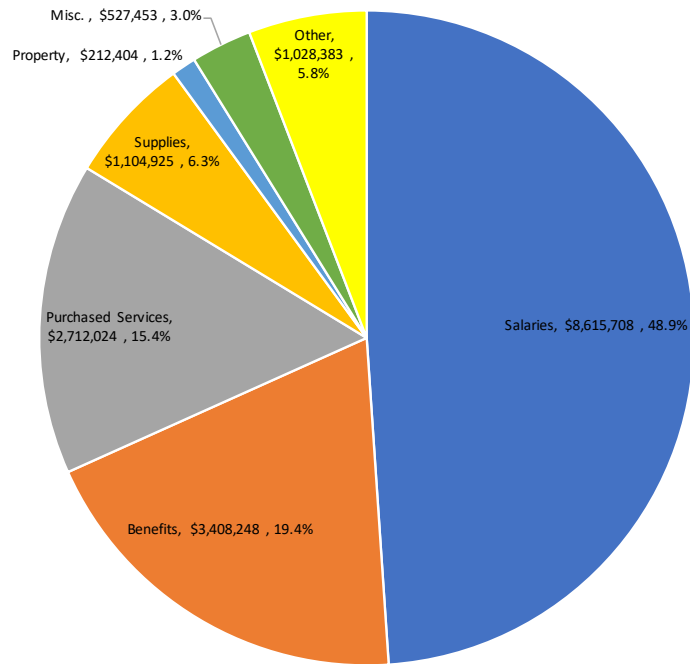
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FY 2021

Object Category Expenditures for All Funds

Object Category	Salaries	Benefits	Purchased Services	Supplies	Property	Misc.	Other
Object Category Expenditure Amount	\$ 8,615,708	\$ 3,408,248	\$ 2,712,024	\$ 1,104,925	\$ 212,404	\$ 527,453	\$ 1,028,383
% of Total Object Category Expenditures	48.9%	19.4%	15.4%	6.3%	1.2%	3.0%	5.8%

Object Category Expenditures for All Funds



"Misc." are object category expenditures with codes between 800 and 899.
 "Other" are object category expenditures with codes between 900 and 1000.

Note:
Custodial Funds (288.13) are not included in these tables and charts as the district acts only as custodian of those funds. Decisions on use of these funds is made by the agency in charge. Examples: PTA, PTO, Booster Club

Sources:
 Iowa Department of Education, Certified Annual Financial Reports (CAR) files
 IASB analysis and calculations

Updated 3/28/2022

Descriptions and Information on Different Funds (not all inclusive)

Fund	Description	Code Cite	Major Revenue Sources	Major Exp
General Fund	All school district educational programming and most operations	298A	-State aid and property taxes generated through the school aid formula -Other local taxes, state aid, federal aid and grants -Tuition from open enrolled students	-Salaries and benefits, services, instruction s transportation, admi
Student Activity Fund	Student-related cocurricular or extracurricular	298A.8	-Activity fees -Gate Receipts -Student fundraising -Picture revenues	-Cost of co-curricular clubs, trips) -Protective/safety eq
Management Fund	Fund activites for specified items, per law	298A.3, 298.4	-Property taxes (board approved)	-Liability insurance -Early retirement -Unemployment claim -Tort payments -Arbitration/Mediatic
Capital Projects Funds	Fund accounts for infrastructure, such as land and buildings	298A.9, 298.21	-Bond proceeds from General Obligation (GO) bonds and revenue bonds -Sales tax (from SAVE funds) -Property taxes	-Acquisition -Construction -Major renovation -Technology -Stated bond purpose
Physical Plant and Equipment Levy (PPEL) Fund		298A.4, 298.2, 298.3	-Property taxes (board approved) -Property taxes (voter approved)	-Purchase/constructi -Purchase, lease, lease buildings -Technology -Busses and bus repair
Debt Service Fund	Account for debt payments	298A.10, 298.18	-Property taxes (voter approved) -Transfers-in	-Payment of principal bonds
School Nutrition Fund	Meals provided to students	298A.11	-Lunch fees -State and federal student lunch reimbursements	-School nutrition pro -Compensation of lun -Food
Other Enterprise Funds	Funds for programs that are run like a business		-Fee for services	Examples include: -Before/after school d -Student house const
Internal Services Funds	Services provided to other district departments		-Department charge-backs	-Self-insurance fund -Risk management fur -Print shop
Trust Funds	Designated purposes monetary gifts - district is trustee	298A.13	-Benefactor gifts or donations	-Use of principal/inte with trust document -Example: College sch
Other Funds	Catch-all	298A.14 300.1	Examples: -Property tax from the Public Educational and Recreational Levy (PERL) -Entrepreneurial fund revenues	-Expenses in accordan the specific "other fur

Total	
\$	19,748,796
	100.0%

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104,137

Total	
\$	19,748,796
	100.0%

Total	
\$	17,609,145
100.0%	

Total	
\$	17,609,145
100.0%	

